



Department of the Treasury
Internal Revenue Service
Independent Office of Appeals
401 West Peachtree Street, NW
Stop 1100-D, Room 1455
Atlanta, GA 30308-3510

PAUL G TOPOLKA
NEXSEN PRUET PLLC
PO BOX 3463
GREENSBORO, NC 27402

Date: OCT 25 2022

Person to contact:

Name: Patrick W Bahr
Employee ID Number: 1001022516
Phone: 470-639-2744
Fax: 855-489-1641
Hours: Mon-Thur 10AM-6PM
Taxpayer ID number (last 4 digits):
2778

Taxpayer name:

Janet W Richardson

Form number:

Civil Penalty Assessments

Years:

03/2008 06/2008 09/2008 12/2008
03/2009 06/2009 09/2009 12/2009
03/2010 06/2010 09/2010

Dear Paul G Topolka:

We are sending the enclosed material under the provisions of your power of attorney or other authorization we have on file. For your convenience, we have listed the name of the taxpayer to whom this material relates in the heading above.

If you have any questions, please call the contact person at the telephone number shown in the heading of this letter.

Thank you for your cooperation.

Sincerely,

A handwritten signature in blue ink, appearing to read "Alan D Redstone".

Alan D Redstone
Appeals Team Manager

Enclosures:

Copy of letter



**Department of the Treasury
Internal Revenue Service
Independent Office of Appeals**

401 West Peachtree Street, NW
Stop 1100-D, Room 1455
Atlanta, GA 30308-3510

JANET W RICHARDSON
2080 HILBURN DR SE
ATLANTA, GA 30316

Date:

Person to contact:

Name: Patrick W Bahr
Employee ID Number: 1001022516
Phone: 470-639-2744
Fax: 855-489-1641
Hours: Mon-Thur 10AM-6PM

Re:

TFRP Claim

Form number:

Civil Penalty Assessments

Tax periods ended:

03/2008 06/2008 09/2008 12/2008
03/2009 06/2009 09/2009 12/2009
03/2010 06/2010 09/2010

Amount of claim:

\$55,367.00

Dear Janet W Richardson:

We considered your protest and the evidence and arguments submitted in support of your claim for a refund of Trust Fund Recovery Penalties. Based on our review of the information you submitted, we're allowing you \$28,865.64 of your claim. We'll process your claim based on our decision and send you a notice explaining the changes we made to your account.

If you want to bring suit or proceeding for the recovery of any tax, penalties, or other moneys, you can file suit in either the United States District Court having jurisdiction or the United States Court of Federal Claims. Generally, you must do this within two years from the date on the letter denying your claim, which the Charlotte, NC mailed to you on 08/20/2020. However, if you signed a Form 2297, Waiver of Statutory Notification of Claim Disallowance, the two-year period began on the date you filed that waiver. Your two-year period hasn't been shortened or extended by our reconsideration of your claim.

For additional overpayment interest, you must file suit within six years from the date of the original scheduled overpayment, in accordance with Title 28 of the United States Code Sections 2401, Time for Commencing Action Against the United States, and 2501, Time for Filing Suit. Your six-year period hasn't been shortened or extended by the filing of your claim or by our reconsideration of your claim.

Quarter 1 of 2008 received a payment of \$38.74 on February 3, 2021. This was a transfer from the 200812 period. All other payments are beyond the claim period.

Quarter 2 of 2008 is outside of claim statute.

Quarter 3 of 2008 is outside of claim statute.

Quarter 4 of 2008 received payments totaling \$7,240.50 on February 3, 2021. Of this \$3,605.33 was refunded on April 1, 2021, as part of a settlement and \$38.74 applied to the 200803 period. The leaves a net payment of \$3,596.43. Of this the TFRP portion is \$1,302.43. The balance is interest. The refund indicates a settlement with the government. Appeals finds the government retains the balance of the payment as part of the settlement.

Quarter 1 of 2009 received payments totaling \$7,724.01 during the applicable claim period. Of this \$55.45 was refunded on June 28, 2021. This leaves a net payment of \$7,668.56. Of this the TFRP portion is \$5,348.41 (\$5,457.78 original assessment less 53.92 abatement less 55.45 refunded). The balance was interest. No failure to pay penalties were imposed.

Quarter 2 of 2009 received payments totaling \$7,040.22 during the applicable claim period. Of this \$50.53 was refunded on June 28, 2021. This leaves a net payment of \$6,989.69. Of this the TFRP portion is \$4,874.95 (\$4,974.62 less 49.14 abatement less 50.53 refund). The balance was interest. No failure to pay penalties were imposed.

Quarter 3 of 2009 received payments totaling \$7,203.20 during the applicable claim period. Of this \$51.71 was refunded on June 28, 2021. This leaves a net payment of \$7,151.49. Of this the TFRP portion is \$4,987.80 (\$5,089.79 less 50.28 abatement less 51.71 refund). The balance was interest. No failure to pay penalties were imposed.

Quarter 4 of 2019 received payments totaling \$6,722.24 during the applicable claim period. Of this \$48.25 was refunded on June 28, 2021. This leaves a net payment of \$6,673.99. Of this the TFRP portion is \$4,654.76 (\$4,749.93 less 46.92 abatement less 48.25 refund). The balance was interest. No failure to pay penalties were imposed.

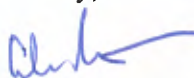
Quarter 1 of 2010 received payments totaling \$6,503.57 during the applicable claim period. Of this \$46.68 was refunded on June 28, 2021. This leaves a net payment of \$6,456.89. Of this the TFRP portion is \$4,503.36 (\$4,595.44 less 45.40 abatement less 46.68 refund). The balance was interest. No failure to pay penalties were imposed.

Quarter 2 of 2010 received payments totaling \$6,493.48 during the applicable claim period. Of this \$46.61 was refunded on June 28, 2021. This leaves a net payment of \$6,448.15. Of this the TFRP portion is \$4,496.36 (\$4,588.30 less 45.33 abatement less 46.61 refund). The balance was interest. No failure to pay penalties were imposed.

Quarter 3 of 2010 received payments totaling \$6,155.16 during the applicable claim period. Of this \$44.19 was refunded on June 28, 2021. This leaves a net payment of \$6,110.97. Of this the TFRP portion is \$4,262.08 (\$4,349.24 less 42.97 abatement less 44.19 refund). The balance was interest. No failure to pay penalties were imposed.

If you have questions, contact the person at the top of this letter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Alan D Redstone", with a long horizontal flourish extending to the right.

Alan D Redstone
Appeals Team Manager

Enclosures:

IRS Appeals Survey

cc: Paul G Topolka